

Newcastle Fire Protection District

POLICY MANUAL

POLICY TITLE: Appeal of Measure B/Measure F Taxes **Adopted Date: 04/20/2016**

POLICY NUMBER: 1110 **Revision Date: 04/20/2016**

1110.1 To appeal the assessment of Measure B and/or Measure F taxes, please review the following to determine your course of action. If you are unable to resolve your issue, you may file an appeal form, which can be found on the Newcastle Fire Protection District (NFPD) website, www.newcastlefire.org. Appeals must be filed prior to December 1 of the calendar year for which the tax assessment is levied.

- If you want to combine your parcels:
 - Contact the Office of the Placer County Assessor at 1-530-889-4300 and request a form PCA627 (Assessor's Parcel Boundary Change Request). This form can also be found on www.placer.ca.gov/assessor under forms.
 - If the assessor's office is unable to process your request to combine parcels, you may then file an appeal with the NFPD Board of Directors at PO Box 262, Newcastle, CA 95658 using the appeal form located on the NFPD website.

1110.2 The Newcastle Fire Protection District (NFPD) Board of Directors is charged with hearing the appeals of taxpayers in regards to the imposition of its special assessments, Measure F and Measure B, and acting on them in a fair and equitable manner. In order for the appeal to be processed by the NFPD Board of Directors;

- The taxpayer must have filed a timely written appeal with NFPD by December 1, of the calendar year for which the tax is levied.
- If the taxpayer wishes to combine parcels, they must have gone to Placer County and tried to combine parcels through the Placer County Assessor's Office.
- If the taxpayer was denied relief by Placer County, the taxpayer must be able to explain the reason that Placer County denied the request for a parcel boundary change.

1110.3 The appeal will be heard at a regularly scheduled meeting of the NFPD Board of Directors. If it is determined by the board that relief is to be granted through the NFPD's appeal process, the taxes for that parcel must be fully paid before any refund of taxes will be issued by the NFPD.